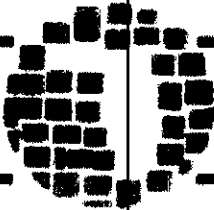


**FLORIDA  
ASSOCIATION  
OF COUNTIES**



P.O. Box 549 / Tallahassee, Florida 32302  
Phone: 850/922-4300 Suncom: 292-4300 FAX: 850/488-7501  
Website: [www.fl-counties.com](http://www.fl-counties.com)

## **INVOICE**

**Leon County**

**Terms: Due and payable upon receipt**

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**For: SPECIAL ASSESSMENT:**

<b>Homestead Exemption Constitutional Amendment</b>	<b>\$ 14,966</b>
<b>Department of Juvenile Justice Cost Shift</b>	<b>\$ 1,796</b>
<b>TOTAL:</b>	<b>\$ 16,762</b>

**Please make checks payable to:  
FLORIDA ASSOCIATION OF COUNTIES, INC.  
P.O. Box 549, Tallahassee, FL 32302  
Phone: 850/922-4300**

**MARY KAY CARISEO**  
Executive Director

**CLIFF THAELL**  
President  
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**ORANGE**

**C. GUY MAXCY**  
Immediate Past President  
**HIGHLANDS**



## MEMORANDUM

**TO:** Chairs, Boards of County Commissioners  
FAC Member Counties

**FROM:** Mary Kay Cariseo, Executive Director *MKC*

**DATE:** July 1, 2004

**RE:** Voluntary Special Assessments  
Legal Proceedings on Department of Juvenile Justice Cost Shift  
Additional Homestead Exemption Constitutional Amendment

On June 23, 2004, the Board of Directors of the Florida Association of Counties, approved the levy of two voluntary special assessments on the Association's member counties. This memorandum is notice of the levy of the voluntary assessments.

### Department of Juvenile Justice Cost Shift Assessment

The Board of Directors on June 23, 2004, authorized the Association to participate as a named plaintiff, along with a coalition of counties, in a lawsuit against the State of Florida, challenging the legality of Chapter Law 2004-263. The first special assessment is being levied for the purpose of funding fees and costs in pursuing legal action on Chapter Law 2004-263. The total amount of this special assessment is \$120,000. Each county's share of the assessment will be calculated on a prorated, population basis. Attached to this memorandum is a spreadsheet of the population information for each county; the amount to be levied against each county; and the estimated annual cost for each county on the Department of Juvenile Justice cost shift.

Along with this special assessment, the Board of Directors authorized Association staff to merge the proceeds of two existing special revenue funds into one fund that may be used for litigation of statewide impact, as determined by the Executive Committee or Board of Directors, as appropriate. The total of that fund merger is approximately \$130,000. These two actions allow the Association to have available an estimated \$250,000 to assist in funding the legal costs of challenging the Department of Juvenile Justice cost shift on a statewide basis.

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**Additional Homestead Exemption Assessment**

The second voluntary special assessment that was approved by the Board of Directors is for the purpose of joining a statewide effort to educate the public on the harmful impacts from the additional \$25,000 Homestead Exemption constitutional amendment. Other entities participating in this statewide broad-based education campaign include, among many, the Florida League of Cities and the Florida Chamber of Commerce. The total amount of this special assessment is \$1,000,000. The Florida Association of Counties will be an active participant in the coalition on this issue. Each county's share of the assessment will be calculated on a prorated, population basis. Attached to this memorandum is a spreadsheet of the population information for each county; the amount to be levied against each county; and the estimated impact of the constitutional proposal for each county.

Enclosed with this memorandum is an invoice for both assessments. We ask that payment of the special assessments be made within 60 days.

If you have any questions in the meantime, please feel free to call me.

MKC/lp

Enclosures

cc: County Administrators  
County Lobbyists

<b>Florida Association of Counties</b> <b>Proposed Special Assessment</b> <b>HOMESTEAD EXEMPTION - \$1,000,000</b>			
County	Population	Assessment	Impact of Increase in Homestead Exemption on County Operating
Alachua County	231,296	\$13,549	\$9,547,387
Baker County	23,383	\$1,370	\$872,108
Bay County	154,827	\$9,069	\$4,567,587
Bradford County	26,972	\$1,580	\$1,021,688
Brevard County	507,810	\$29,748	\$15,329,254
Broward County	1,698,425	\$99,489	\$65,052,875
Calhoun County	13,439	\$787	\$441,640
Charlotte County	151,994	\$8,903	\$5,709,552
Citrus County	125,804	\$7,369	\$7,301,692
Clay County	156,011	\$9,139	\$8,557,859
Collier County	292,466	\$17,132	\$7,017,492
Columbia County	58,890	\$3,450	\$2,283,455
DeSoto County	33,713	\$1,975	\$944,788
Dixie County	14,688	\$860	\$473,987
Duval County	826,279	\$48,401	\$41,483,904
Escambia County	303,310	\$17,767	\$12,860,760
Flagler County	61,541	\$3,605	\$2,434,831
Franklin County	10,480	\$614	\$306,547
Gadsden County	46,491	\$2,723	\$1,806,937
Gilchrist County	15,517	\$909	\$754,075
Glades County	10,729	\$628	\$465,810
Gulf County	15,615	\$915	\$411,816
Hamilton County	14,025	\$822	\$380,433
Hardee County	27,400	\$1,605	\$720,930
Hendry County	36,511	\$2,139	\$1,110,361
Hernando County	140,670	\$8,240	\$8,847,702
Highlands County	90,393	\$5,295	\$4,498,374
Hillsborough County	1,079,587	\$63,239	\$41,927,737
Holmes County	18,940	\$1,109	\$711,381
Indian River County	121,174	\$7,098	\$3,015,679
Jackson County	48,991	\$2,870	\$1,514,486
Jefferson County	13,552	\$794	\$627,279
Lafayette County	7,353	\$431	\$250,536
Lake County	240,716	\$14,100	\$9,287,725
Lee County	495,088	\$29,001	\$16,512,300
Leon County	255,500	\$14,966	\$10,476,040
Levy County	38,664	\$2,148	\$1,836,067
Liberty County	7,227	\$423	\$184,109
Madison County	19,139	\$1,121	\$674,941
Manatee County	286,884	\$16,805	\$13,310,251
Marion County	281,966	\$16,517	\$9,664,633
Martin County	134,491	\$7,878	\$5,315,355
Miami-Dade County	2,345,932	\$137,418	\$60,153,321
Monroe County	80,537	\$4,718	\$1,532,696
Nassau County	63,062	\$3,694	\$3,019,809
Okaloosa County	181,102	\$10,608	\$4,181,603
Okeechobee County	37,236	\$2,181	\$1,340,262
Orange County	983,165	\$57,591	\$24,382,089
Osceola County	210,438	\$12,327	\$5,749,338
Palm Beach County	1,211,448	\$70,964	\$35,173,181
Pasco County	375,318	\$21,985	\$21,116,758
Pinellas County	939,864	\$55,055	\$41,320,922
Polk County	511,929	\$29,987	\$19,721,859
Putnam County	71,971	\$4,216	\$3,235,616
Santa Rosa County	128,889	\$7,550	\$5,608,054
Sarasota County	348,761	\$20,429	\$10,324,324
Seminole County	394,900	\$23,132	\$5,382,751
St. Johns County	139,849	\$8,192	\$11,104,913
St. Lucie County	211,898	\$12,412	\$11,751,896
Sumter County	63,001	\$3,690	\$3,387,153
Suwannee County	37,198	\$2,179	\$1,712,399
Taylor County	20,646	\$1,209	\$657,328
Union County	13,726	\$804	\$354,930
Volusia County	470,770	\$27,576	\$18,812,017
Wakulla County	24,938	\$1,461	\$1,283,052
Walton County	47,066	\$2,757	\$1,221,254
Washington County	21,913	\$1,284	\$966,702
<b>TOTALS</b>	<b>17,071,508</b>	<b>\$1,000,000</b>	<b>\$614,006,588</b>